

In many respects, the tax code already gives a greater subsidy to profits from foreign operations over domestic plants. We ought to change that too, instead of kowtowing to the clout of multinational corporations. Our corporate tax laws should be rewritten to increase the cost of exporting jobs and decrease the cost of maintaining jobs in America.

And what about the urgent needs of Americans who have already lost their jobs and their long-term unemployment benefits too?

Solid majorities in the Senate and the House have already sent a message loud and clear to the White House and the Republican leadership in Congress that we want to reinstate those benefits, which expired on December 31st. Ninety thousand workers a week have lost their benefits and still can't get a job. They're moving in with friends or family, giving up health care, and struggling to pay every bill. Yet our Republican colleagues say, in their best imitation of Marie Antoinette, "let them eat cake."

They tell the unemployed to look harder for work. They treat them as slackers, and say they won't subsidize their idleness any longer. That attitude is wrong. The unemployment insurance extension we enacted when the economy began to decline has expired, and I urge my colleagues to fix it, before these hard-working employees who have lost their jobs through no fault of their own suffer any longer.

I also urge my colleagues to join me in strengthening this legislation. We must improve incentives in the manufacturing industries and give working Americans a chance for the jobs and the better future they deserve.

Mr. SMITH. Madam President, I will offer an amendment which would allow commercial fishermen to use income tax averaging to help mitigate the negative effects of their fluctuating incomes.

Progressive tax systems, like the Federal income tax, often penalize farmers and others whose incomes vary greatly from year to year. Recognizing this fact, Congress, in 1997, gave farmers the option to calculate their taxes by averaging their income over a 3-year period. This was an important change in the Tax Code and has helped many in our agriculture communities weather the up-and-downs of a sometimes erratic farm economy.

Like farmers, our fishermen are often subject to dramatic swings in income. Whether it's changing ocean conditions, harvest restrictions, or bad weather that keeps them in port, the change in income can be severe and beyond their control. For example, fishermen in Coos Bay, OR have struggled with regulatory restrictions and reduced stocks over the last several years. Unfortunately, our Tax Code doesn't allow for flexibility, and fishermen, who experience both good and bad years, are forced to pay more taxes than if they had steady income levels.

My amendment would resolve some of this inequality by extending to commercial fishermen the same income averaging benefit given to farmers. It would also fix a technical error in the original provision that has led to some farmers being caught under alternative minimum tax.

I thank the chairman for his leadership on this issue in the past and including this important provision in his bill, the Tax Empowerment and Relief for Farmers and Fishermen, TERFF, Act. I am pleased to see that portions of the TERFF Act were incorporated into the bill now before us, and I am hopeful that we will be able to address the issue of income averaging for fishermen also at this time.

Our farmers and fishermen represent an important sector of our economy. Unfortunately, they and their families often have to deal with more than their fair share of challenges. Making the Tax Code more consistent and more reflective of the variable nature of resource industries will also make it more fair and provide some measure of stability for these hard working individuals.

I encourage the Senate to consider and pass this important amendment.

The PRESIDING OFFICER (Mr. ALEXANDER). The Senator from Kentucky.

MORNING BUSINESS

Mr. MCCONNELL. Mr. President, I ask unanimous consent that the Senate now proceed to a period for the transaction of morning business, with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMEMORATING DANIEL BOORSTIN

Mr. ALEXANDER. Over the weekend, the United States of America lost one of its great teachers of what it means to be an American. Daniel Boorstin died at the age of 89. He served as Librarian of Congress and director of the Smithsonian Institution's National Museum of Science and Technology. Daniel Boorstin's books about the American experience earned a Pulitzer Prize in 1974. He believed America's success came largely because we have been free from the "virus of ideology," free to be flexible and responsive, "free to take clues from the delightful, unexplored and uncongested world around us." Free from ideology, being an American became its own ideology.

Daniel Boorstin celebrated Americans for always trying the new. He believed we have been at our best when we have been "on the verge," encountering new territory—whether it was creating new schools, new crops, new planting techniques, new towns, a new form of the English language, new technologies, new cars and trains, or John Winthrop's new City on the Hill.

He observed during these encounters with new circumstances, we have been

more aware of our Americanness, that our appetite for the new has been whetted, and that we have leaned on one another for support, often organizing new forms of communities to deal with new circumstances. Boorstin believed America works community by community. He argued that the prototype early American was not the solitary trailblazer but a wagon train community.

Despite his erudition and his Pulitzer, Dr. Boorstin was not especially popular with professional historians. Perhaps it was because he was such a booster, as have been most Americans. Perhaps it was because he contented himself with being an "amateur" historian, not shackled by the ruts along which professionals often trudge. Or, perhaps it was because he was a member of a diminishing band of public figures—the late Senator Pat Moynihan and American Federation of Teachers President Albert Shanker were two others—who believed passionately in American exceptionalism. A growing number of history professionals today reject this idea of exceptionalism. To them, our country is fortunate, rich and large, but not more exceptional than many other countries. These professionals prefer social studies to U.S. history. They take snapshots of our national experience instead of teaching the steady drumbeat of a work in progress toward grand goals. In their enthusiasm for overlooked victims, they themselves overlook heroes.

Because of their growing influence we now find American history courses watered down, the great controversies of race and religion "sensitized" from textbooks. Civics is often dropped entirely from the curriculum. As one result, our high school seniors score worse on U.S. history tests than on any other subject.

Daniel Boorstin's writings have reminded us of what is truly exceptional about America, warts and all. He emphasized that our greatest accomplishment is that, more than any other country, we have united people from everywhere into a single nation, united by beliefs in a few principles rather than by race, creed, and color. He taught that we may be proud of where we came from, but should be prouder to be Americans.

He left us one other very special insight. In an essay written in 1962, Dr. Boorstin foresaw that television would create a world in which we would have a hard time telling the difference between heroes—those worth paying attention to because we might learn from their nobility—and celebrities who are "famous primarily for being famous." He invented the term pseudo event, which most of us will recognize as today's photo opportunity.

My favorite of Daniel's Boorstin's books was not his Pulitzer winner. It was *The Discoverers*, a stream of stories about men and women in history who challenged dogma and created a better life for mankind.

As we are poised on yet another verge in our national experience, we would do well to remember Dr. Boorstin's advice about what has served us well before: be more aware of our Americanness, whet our appetites for the new, and form new communities so that we might rely better on one another as we deal with changing circumstances.

REPORT PURSUANT TO WAR POWERS RESOLUTION

Mr. STEVENS. Mr. President, I ask unanimous consent that the attached statement from the President of the United States be printed in the RECORD, consistent with the War Powers Resolution.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

THE WHITE HOUSE,
Washington, March 2, 2004.

Hon. TED STEVENS,
President pro tempore of the Senate,
Washington, DC.

DEAR MR. PRESIDENT: In my report to the Congress of February 25, 2004, I provided information on the deployment of combat-equipped U.S. Armed Forces to Haiti. I am providing this additional report, consistent with the War Powers Resolution, to help ensure that the Congress is kept fully informed on U.S. military activities in Haiti.

On February 29, 2004, approximately 200 additional U.S. combat-equipped, military personnel from the U.S. Joint Forces Command deployed to Port-au-Prince, Haiti, to secure key facilities, to facilitate the continued repatriation of Haitian migrants, to help create conditions in the capital for the anticipated arrival of the Multinational Interim Force, to protect American citizens as may be required, and for other purposes consistent with United Nations Security Council Resolution 1529 (2004). I anticipate additional combat-equipped military personnel will be deployed to Haiti until the situation in Haiti stabilizes. The forces that the United States deployed and continues to deploy will be part of the Multinational Interim Force.

The United Nations Security Council unanimously adopted Resolution 1529 on February 29, 2004. It authorized the deployment of a Multinational Interim Force to contribute to a more secure and more stable environment in the Haitian capital and elsewhere, to facilitate the provision of humanitarian assistance and the access of humanitarian aid workers to the Haitian people, and for other purposes.

It is anticipated U.S. forces will redeploy when the Multinational Interim Force has transitioned to a follow-on United Nations stabilization force.

I have taken this action pursuant to my constitutional authority to conduct U.S. foreign relations and as Commander in Chief and Chief Executive. I am providing this report as part of my efforts to keep the Congress informed, consistent with the War Powers Resolution.

Sincerely,

GEORGE W. BUSH

LOCAL LAW ENFORCEMENT ACT OF 2003

Mr. SMITH. Mr. President, I speak about the need for hate crimes legislation. On May 1, 2003, Senator KENNEDY

and I introduced the Local Law Enforcement Enhancement Act, a bill that would add new categories to current hate crimes law, sending a signal that violence of any kind is unacceptable in our society.

In February, 2003, in Antioch, CA, a 15-year-old teen was charged with assault and battery and for committing a hate crime. He viciously assaulted and taunted another teenager because he believed he was gay.

I believe that Government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act is a symbol that can become substance. By passing this legislation and changing current law, we can change hearts and minds as well.

CHANGES TO DISCRETIONARY CAPS

Mr. NICKLES. Mr. President, section 421 of H. Con. Res. 95, the 2004 Budget Resolution, requires the chairman of the Senate Budget Committee to make appropriate adjustments in the appropriate allocations and aggregates to reflect the difference between Public Law 108-11, the Emergency Wartime Supplemental Appropriations Act of 2003—and the corresponding levels assumed in the resolution.

As enacted, the Emergency Wartime Supplemental Appropriations Act of 2003 contains budgetary authority, outlays and revenues that differ from those assumed in the budget resolution. On May 5, 2003, the allocations and aggregates were revised, but the discretionary caps were not appropriately adjusted to reflect the changes.

I ask unanimous consent to have printed in the RECORD a table which reflects the revised discretionary caps for 2005. These revised caps are the appropriate levels to be used for enforcement of the 2004 Budget Resolution.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

Category	2005 cap	Adjustment	New 2005 cap
Discretionary:			
BA	812.598	0.175	812.773
OT	817.883	0.402	818.285
Highway:			
BA	0.000	0.000	0.000
OT	33.393	0.000	33.393
Mass Transit:			
BA	1.488	0.000	1.488
OT	6.726	0.000	6.726
Total:			
BA	814.086	0.175	814.261
OT	858.002	0.402	858.404

ADDITIONAL STATEMENTS

DISCOVERY BY JULIAN "JAY" W. MCNEIL II

• Mr. BUNNING. Mr. President, today I would like to take the opportunity to honor Mr. Jay McNeil of Paducah, KY. On January 23, 2004, Mr. McNeil discovered a new nebula while examining the night sky over Western Kentucky.

Mr. McNeil immediately established himself as an extremely capable amateur astronomer. The discovery was made with a relatively small telescope. His discovery was a very rare occurrence. According to experts in the field, such a discovery by an amateur of this magnitude has not occurred since 1939.

The discovery, later named McNeil's Nebula, was verified by the International Astronomical Union in February of 2004. The nebula is believed to contain a newborn star and is about 1,500 light years from earth. This means that what Mr. McNeil saw actually occurred a millennium and a half ago, and is just now being seen on earth.

I salute Mr. McNeil for his discovery. The thirst for knowledge and appreciation for science that he has shown serves as an example for all Kentuckians.●

LEWISTON ELKS LODGE NO. 896 CELEBRATES 100-YEAR ANNIVERSARY

• Mr. CRAIG. Mr. President, it is with great honor that I congratulate the Lewiston Elks Club, Lodge No. 896, on its 100-year anniversary. The organization has overcome multiple obstacles in its efforts to continue the fellowship among its members, and more important, its consistent and significant contributions to the local community.

Lodge No. 896 was first chartered on March 8, 1904 by just eight members. The organization envisioned by the original eight founders has grown to include more than 13,000 members over the past century. Today it is the largest Elks Club in Idaho. Successful recruitment efforts bring in 15 to 18 new members each month, making the Lewiston lodge one of the Nation's best. Together, the Elks have made countless positive impacts on the Lewiston area, and have been stellar ambassadors of our great State.

The Lewiston Elks Lodge has endured two devastating fires, the first of which occurred in 1904 after the club's second meeting. The second fire happened in 1969, and spurred the group to move the lodge to a new location overlooking the beautiful Snake River, which passes through Lewiston. It was at its present location that disaster made a third attempt. In 1998, the lodge was closed for more than 18 months after a landslide on the hillside below threatened the structure. Despite these obstacles, the Lewiston Elks have continued their community service.

The service projects carried out by the Lewiston Elks are significant. They serve people of all ages, and from every walk of life. Some projects include making Christmas baskets, supporting a drug awareness program, poster contests, and an annual food caravan for needy families. The Elks also express their support for individuals and groups in the community by sponsoring a number of awards recognizing Boy Scouts, Cub Scouts, Special